

RECEIVED
TENTH DISTRICT COURT
NOV 25 19 10 2-19

TWENTY-SECOND JUDICIAL DISTRICT COURT
Washington, St. Tammany Parishes, Louisiana
December 31, 1969

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity or a other appropriate public official. This report is available for public inspection at the Baton Rouge office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Believe, Dear Edith

And a of General Purpose Financial Statements

December 31, 1969

CONTENTS

	Page
<i>Independent Auditor's Report</i>	1 - 3
<i>Combined Balance Sheet - All Fund Types and Account Groups</i>	3
<i>Combined Statement of Revenues, Expenditures, and Changes in Fund Balance</i>	4
<i>Statement of Revenues, Expenditures and Changes in Fund Balance - Actual and Budget (GAAP Basis)</i>	5
<i>Notes to Financial Statements</i>	6 - 11
<i>Supplemental Schedules:</i>	
<i>Combining Balance Sheet</i>	12
<i>Combining Statement of Revenues, Expenditures and Changes in Fund Balance</i>	13
<i>Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Actual and Budget (GAAP Basis)</i>	14
<i>Report on Compliance and on Internal Control over Financial Reporting, Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards</i>	15 - 16



To the Chief Judge and Judges
of the Twenty-Second Judicial District Court
Washington, St. Tammany Parishes, Louisiana

Independent Auditor's Report

We have audited the accompanying general purpose financial statements of the **TWENTY-SECOND JUDICIAL DISTRICT COURT** as of and for the year ended December 31, 2009, as listed in the table of contents. These general purpose financial statements are the responsibility of the **TWENTY-SECOND JUDICIAL DISTRICT COURT's** management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the **TWENTY-SECOND JUDICIAL DISTRICT COURT** as of December 31, 2009, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2011 on our consideration of the **TWENTY-SECOND JUDICIAL DISTRICT COURT's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

A Professional Accounting Corporation

180 Governors Boulevard, Suite 300, Metairie, LA 70005-1750 (504) 885-5442 FAX (504) 885-7575

704 East South Street, Covington, LA 70033 (504) 892-9990 FAX (504) 892-9990

E-Mail Address: laporte@laporte.com Internet Address: <http://www.laporte.com/>

Member of AICPA, Division for CPA Firms/Single Companies (We do) Services and AICPA Practice Section
affiliated with Practicon International

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Charlotte, North Carolina

A Professional Accounting Corporation

June 1, 2011

TWENTY-NINTH JUDICIAL DISTRICT COURT
Washington, St. Tammany Parishes, Louisiana
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT 1000000
December 31, 2009
With Comparative Totals for 1999

ASSETS	Governmental	Accounts	Totals	
	Fund Type	Group	(Amount in thousands)	
	Special	General	2009	1999
	Revenue	Fixed Assets		
Cash	\$ 2,406,097	\$ -	\$ 2,406,097	\$ 1,096,629
Receivables	50,520	-	50,520	46,482
Due from Other Court Funds	51,843	-	51,843	9,293
Office Furniture and Equipment	-	113,498	113,498	606,284
Prepaid Items	-	24,699	24,699	46,492
Total Assets	\$ 2,508,538	\$ 148,198	\$ 2,656,736	\$ 1,805,178
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$ 184,738	\$ -	\$ 184,738	\$ 66,374
Due to Other Court Funds	50,643	-	50,643	9,293
Total Liabilities	235,381	-	235,381	75,667
Fund Equity				
Investment in General Fixed Assets	-	148,198	148,198	602,736
Fund Balance	2,273,157	-	2,273,157	1,136,775
Total Fund Equity	2,273,157	148,198	2,421,355	1,739,511
Total Liabilities and Fund Equity	\$ 2,508,538	\$ 148,198	\$ 2,656,736	\$ 1,805,178

The accompanying notes are an integral part of these financial statements.

TRUST'S SERVICES (HONG KONG) LIMITED (TRUST)
 Washington, St. Thomas Parish, Louisiana
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND-BALANCE
 For the Year Ended December 31, 1999
 With Comparative Data for 1998

REVENUES	Totals prior to merger	
	1999	1998
Current Fund Revenues		
Civil Court	\$ 114,000	\$ 114,000
Mail Board Fees	4,196	58,118
Other Fees	3,130	17,028
Individual Fees		
Child Support Collection Fees	386,432	387,171
Probation Fees	689,000	595,982
Drug Hearings	689,450	66,879
Other Revenues		
Interest Earned	171,760	78,884
Stay Court - Misdemeanor Services	-	89,166
Expired Court Revenues - Drug Court Cases	138,638	124,113
Other Revenues	99,438	58,113
Total Revenues	<u>1,488,876</u>	<u>1,268,344</u>
EXPENSES		
Salaries and Related Benefits	256,111	258,817
Contractual Services		
Travel Expenses	18,802	15,459
Public Works	4,888	4,888
Computer Programming	26,470	27,171
Contractual Services	49,438	58,888
Telephone and Postage	144,871	280,465
Contractual	-	7,888
Rent	98,812	58,888
Contractual Services	58,888	58,888
Indigent Defendant Fund	87,888	58,888
Public Attorney's Office	18,888	58,888
Child Support Collection Expenses	44,811	4,888
Deposits, Maintenance and Reproduction	7,888	13,888
Insurance	15,888	15,888
Telephone	24,818	18,288
Fees, Subscriptions, and Loan Funds	8,718	14,718
Drug Services	67,887	58,878
Materials and Supplies	11,888	11,888
Other		
Charitable Services - Travel, Meals, Lodging, and Registration Fees	89,888	44,817
Administration Meetings	1,888	1,765
Miscellaneous	8,888	11,878
Capital Outlays	28,888	13,888
Total Expenditures	<u>1,248,886</u>	<u>1,171,178</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>240,000</u>	<u>97,166</u>
FUND BALANCES - BEGINNING	<u>1,000,000</u>	<u>1,000,000</u>
FUND BALANCES - ENDING	<u>\$ 1,240,000</u>	<u>\$ 1,097,166</u>

The accompanying notes are an integral part of these financial statements.

UNIVERSITY OF MICHIGAN INTERNATIONAL DEVELOPMENT CENTER
 Washington, DC, Treasury Division, 1-800-486-0000
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
ACTUAL, BUDGET (PLANS) BASED - FISCAL YEAR ENDING 12/31/2000
 For the Year Ending December 31, 2000

	Actual	Budget	Variance Favorable (Unfavorable)
REVENUES			
Concessional Fund Revenues			
Fund Fees	\$ 10,649	\$ 10,649	\$ -
Refund Fees	50,148	50,000	14,850
Other Fees	21,311	10,000	11,311
Subtotal Fees			
Fund Support Collection Fees	298,432	300,000	(1,568)
Publication Fees	540,193	550,000	9,807
Prag. Services	150,133	-	150,133
Other Revenues			
Interest Earned	11,203	10,000	1,203
Gifts Grant - Friends in Need Series	-	25,000	(25,000)
Federal Grant Revenue - Drug Control Fund	298,633	163,500	135,133
Miscellaneous	70,170	50,000	20,170
Total Revenues	<u>1,050,476</u>	<u>1,009,149</u>	<u>41,327</u>
EXPENDITURES			
Salaries and Benefits	356,123	400,000	(43,877)
Contracted by Office			
Grant Reports	14,403	10,000	4,403
Audit Fees	9,000	9,000	-
Computer Programming	20,475	20,000	475
Industrial Services	10,100	10,000	100
Health Services Bureau	644,430	670,000	(25,570)
Postage	-	-	-
Rent	10,000	10,000	-
Telephone Service	50,000	50,000	-
Indigent Healthcare Fund	45,000	50,000	(5,000)
Travel & Lodging/Other	15,000	10,000	5,000
Fund Support Collection/Agency	11,140	-	11,140
Repairs, Maintenance and Remodeling	2,000	20,000	(18,000)
Insurance	15,000	10,000	5,000
Telephone	21,420	20,000	1,420
Books, Subscriptions, and Postage	9,700	20,000	(10,300)
Prag. Services	63,000	70,000	(7,000)
Materials and Supplies	15,000	10,000	5,000
Other			
Educational Materials - Travel, Books,			
Traveling, and Registration Fees	45,000	55,000	(10,000)
Administrative Meetings	1,000	1,000	-
Miscellaneous	9,000	4,000	5,000
Capital Budget	20,000	10,000	10,000
Total Expenditures	<u>1,241,550</u>	<u>1,090,000</u>	<u>151,550</u>
UNCHANGED REVENUES OVER EXPENDITURES	<u>16,076</u>	<u>(9,851)</u>	<u>25,927</u>
FUND BALANCE - BEGINNING	<u>1,050,476</u>	<u>1,050,476</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 1,066,552</u>	<u>\$ 1,040,625</u>	<u>\$ 25,927</u>

The accompanying notes are an integral part of these financial statements.

TWENTY-SECOND JUDICIAL DISTRICT COURT
Washington, St. Tammany Parishes, Louisiana
NOTES TO FINANCIAL STATEMENTS

PART A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements of the TWENTY-SECOND JUDICIAL DISTRICT COURT (the Court) have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

REPORTING ENTITY

The general purpose financial statements of the Court include the Judicial Expense Special Revenue Fund, the Child Support Special Revenue Fund, the Trial Court Programs Fund, and the General Fund Assets Account Group. The Criminal Court Fund (essentially the general fund) is included in the general purpose financial statements of St. Tammany Parish because the Parish is responsible for any deficiency in the fund.

FUND ACCOUNTING

The Court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and aid in financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net reportable available financial resources.

Funds of the Court are classified as governmental funds. Governmental funds account for the Court's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fund assets. All of the governmental funds of the Court are considered to be special revenue funds.

Establishment and description of these funds are as follows:

Judicial Expense Fund

The Judicial Expense Fund of the Court was established under the provisions of the Louisiana Legislative Act 953 in 1988. The act specifies that the clerks of courts and the sheriffs of the Parishes of St. Tammany and Washington shall collect a fee, limited by law as to the amount, for each civil and criminal case filed within the court's jurisdiction. The clerks of court and the sheriffs of the Parishes of St. Tammany and Washington shall place all fees collected or received under this act in a separate account to be designated as the Judicial Expense Fund for the Court in proportion to be designated by the judges of the Court, on a case.

The Judges, en banc, shall have control over the fund and all disbursements made therefrom. They shall cause to be conducted annually an audit of the fund and the books and accounts relating thereto, and shall file the same with the office of the legislative auditor, where it shall be available for public inspection.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
Washington, St. Tammany Parish, Louisiana
NOTES TO FINANCIAL STATEMENTS**

**NOTE A
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

FUND ACCOUNTING (Continued)

Judicial Expense Fund (Continued)

In general, the Judicial Expense Fund was established and may be used for any purpose or purposes connected with, incidental to, or related to the proper administration or function of the Court in the offices of the individual judges and is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provided, authorized or established by law for any of the aforesaid purposes. No salary shall be paid from the Judicial Expense Fund to any of the judges of the district, except as may be paid for administering the said funds, and then only after prior legislative approval.

Child Support Fund

The Child Support Fund of the Court was established under the provisions of Louisiana Revised Statutes 48:216.3, effective January 1, 1988. Under these statutes, the Court has implemented an expeditious process for the establishment, modification and enforcement of support obligations by authorizing and directing the Judge presiding over the Family Section (Child Support) of the Court to appoint one or more hearing officers, who shall serve at his pleasure, to hear support and support related matters.

The Fund is authorized to assess a fee of Five (5) percent on all support obligations made necessary on or after January 1, 1988, as a result of hearing on a rule to enforce support.

Dug Court Program Fund

The Drug Court Program Fund was established in 1999 subsequent to the Court being awarded a grant from the U.S. Department of Justice through its Office of Justice Programs. The Drug Court program is designed to be a prosecution diversion program for consistent offenders of illegal drug possession. The Drug Court program provides counseling to participants. However, the participants agree to random drug testing to monitor their use of illegal drugs. The contract period for this grant was initially December 1, 1998 through November 30, 2000. However, the contract has been extended through November 30, 2002.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the period's financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement basis applied. The Court's records are maintained on a modified accrual basis of accounting.

Revenues

Revenues are accrued when the amounts to be received are both certain and collectible.

Grant income associated with the Drug Court Grant is accrued when the Court has a right to reimbursement due to incurring related grant costs.

TWENTY-SECOND JUDICIAL DISTRICT COURT
Washington, St. Tammany Parishes, Louisiana
NOTES TO FINANCIAL STATEMENTS

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

Expenditures

Expenditures, under the modified accrual basis of accounting, are recorded at the time the liabilities are incurred. Capital outlays are recorded as expenditures at the time of acquisition.

Other Financing Sources

Advances between funds that are not expected to be repaid are accounted for as loans. In those cases in which repayments are expected, the advances are accounted for through the various due to and due from accounts.

BUDGET POLICIES

The Court prepares an annual budget for its Judicial Expense Fund and Child Support Fund. The budgets are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget was made available for public inspection on December 13, 1999 at one of the Courtrooms. The budget was adopted on December 15, 1999.

Budget amounts for the Drug Court Program Fund were set equal to the total approved budget for the federal grant less grant expenditures incurred in prior years.

ENCUMBRANCES

Encumbrance accounting is not utilized by the Court.

CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Court may deposit funds in demand deposits, interest-bearing deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed asset account group. The depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. It is the Court's policy to capitalize fixed assets over \$1,000.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from these estimates.

TWENTY-SECOND JUDICIAL DISTRICT COURT
Washington, St. Tammany Parishes, Louisiana
NOTES TO FINANCIAL STATEMENTS

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

COMPENSATED ABSENCE:

Vacation Leave

The Judges of the Court establish vacation policies for their respective employees. All other employees generally earn vacation according to the following length of employment:

One Year of Employment	•	One Week Vacation
Two Years of Employment	•	Two Weeks Vacation
Five Years of Employment	•	Three Weeks Vacation
Ten Years of Employment	•	Four Weeks Vacation

Unused vacation time is not allowed to be carried over from one calendar year to the next. However, upon termination, unused vacation time is paid to employees in good standing with the Court.

Sick Leave

Employees are allocated ten days of sick leave each year and are allowed to carry forward unused sick leave days; however, accumulated sick time is not paid upon termination.

TOTAL COLUMNS ON STATEMENTS

Total columns on the combined financial statements are captioned "Memorandum Only" to indicate they are presented to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

COMPARATIVE DATA

Comparative totals for the prior year have been presented in the accompanying general purpose financial statements in order to provide an understanding of changes in the Court's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements overly complex and difficult to understand.

NOTE B

CASH AND CASH EQUIVALENTS

At December 31, 2020, the Court has cash and cash equivalents (bank balances) totaling \$2,100,000, all of which are in interest bearing demand deposit accounts.

TWENTY-SIXTH JUDICIAL DISTRICT COURT
Washington, St. Tammany Parishes, Louisiana
NOTES TO FINANCIAL STATEMENTS

NOTE B

CASH AND CASH EQUIVALENTS (Continued)

These deposits are stated at cost, which approximately equals market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2009, the Court has \$1,970,663 in deposits (qualified bank balances). These deposits are secured from risk by \$208,908 of federal deposit insurance and \$1,761,755 of pledged securities held by the Federal Reserve Bank of Atlanta in the name of the fiscal agent bank (SWAFC Category 3).

NOTE C

RECEIVABLES

The receivables at December 31, 2009 are summarized below:

Due from State - Jail Bond Fees	\$ 8,515
Due from St. Tammany Parish Sheriff - Court Costs	13,285
Due from Washington and St. Tammany Clerk of Court	15,946
Other	12,791
	\$ 50,537

No allowance for doubtful accounts has been established, as all receivables were collected in January and February of 2011.

NOTE D

CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 2009	Addition	Deletions	Balance December 31, 2009
Office Furniture and Equipment	\$ 606,280	\$ 22,685	\$ 315,473	\$ 313,492
Office Renovations	46,492	5,097	-	51,589
	\$ 652,772	\$ 27,782	\$ 315,473	\$ 365,081

During 2009, the Court retired its fleet/field for capitalizing asset additions from \$258 to \$1,000. As a result, approximately \$140,808 of assets with original costs between \$250 and \$1,000 were removed from the fixed asset inventory and from the General Fixed Asset Account Group.

TWENTY-SECOND JUDICIAL DISTRICT COURT
Washington, St. Tammany Parishes, Louisiana
NOTES TO FINANCIAL STATEMENTS

NOTE E

PENSION PLANS

The employees of the Court belong to the Parishal Employees Retirement System of Louisiana (the "Plan"). The Plan is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Contributions to the Plan are made by St. Tammany Parish and the Washington Parish Police Jury. The Court reimburses the Parish and the Police Jury for amounts in excess of what they are required to pay.

NOTE F

COMMITMENTS

INDIGENT DEFENDER'S OFFICE AND DISTRICT ATTORNEY'S OFFICE

As authorized by Louisiana Revised Statute 46:236.5, and as ordered by the Judges of the Court, the Child Support Fund is required to pay the Indigent Defender's Office and the District Attorney's Office \$5,000 per month and \$3,000 per month, respectively. These payments shall continue until otherwise terminated by the Judges of the Court.

YOUTH SERVICES BUREAU OF ST. TAMMANY PARISH

As ordered by the Judges of the Court, the Child Support Fund is required to pay the Youth Services Bureau of St. Tammany Parish \$3,000 per month. In addition, as ordered by the Judges of the Court, the Judicial Expense Fund is required to pay the Youth Services Bureau of St. Tammany Parish \$5,875 per month. The FIMS/CASA program administered by the Court is required to pay to the Youth Services Bureau, as ordered by the Judges of the Court, on a monthly basis, all amounts generated from Court Costs. These payments shall continue until otherwise terminated by the Judges of the Court.

OPERATING LEASES

The Court leases office equipment through operating leases that expire through August 2022. Future minimum lease payments are as follows:

2020	\$ 4,200
2021	1,340
	\$ 5,540

NOTE G

RISK OFF LOSS

The Court is exposed to various risks of loss related to torts (bail off, damage to, and destruction of assets, venue and emissions; injuries to employees; and natural disasters). The Court has obtained liability insurance for the judges and hearing officers and other supporting staff, as well as for employee dishonesty. Losses associated with the destruction or damage to assets is covered through St. Tammany Parish.

TRINITY SCHOOL DISTRICT (COURT)
Washington, St. Vrain County, Colorado
SPECIAL RECEIPTS REPORT
COMBINED BALANCE SHEET
December 31, 2009
With Comparative Totals for 2008

	Audited Expense Fund	Cash Support Fund	Drug Fund Program Fund	Total December 31,	
				2009	2008
ASSETS					
Cash	\$ 904,395	\$ 1,876,988	\$ 96,821	\$ 2,878,204	\$ 2,952,625
Receivables	98,508	-	-	98,508	88,888
Due from Other Court Funds	50,888	-	-	50,888	8,344
	<u>\$ 1,053,791</u>	<u>\$ 1,876,988</u>	<u>\$ 96,821</u>	<u>\$ 2,958,400</u>	<u>\$ 3,050,457</u>
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	\$ 87,808	\$ 36,788	\$ -	\$ 124,596	\$ 16,134
Due to Other Court Funds	-	2,188	-	2,188	8,344
	<u>\$ 87,808</u>	<u>\$ 38,976</u>	<u>\$ -</u>	<u>\$ 126,784</u>	<u>\$ 24,478</u>
Fund Balances					
Unassigned - Unexpended	965,982	1,838,012	96,821	2,900,815	2,906,011
	<u>965,982</u>	<u>1,838,012</u>	<u>96,821</u>	<u>2,900,815</u>	<u>2,906,011</u>
Total Fund Balances	<u>\$ 965,982</u>	<u>\$ 1,838,012</u>	<u>\$ 96,821</u>	<u>\$ 2,900,815</u>	<u>\$ 2,906,011</u>
Total Liabilities and Fund Equity	<u>\$ 1,053,791</u>	<u>\$ 1,876,988</u>	<u>\$ 96,821</u>	<u>\$ 2,958,400</u>	<u>\$ 3,050,457</u>

The accompanying notes are an integral part of this statement.

**TOWN OF GREENSBORO FINANCIAL REPORT FISCAL YEAR
2016-2017**
OFFICIAL ELECTION FUNDS
(STANDARD GAAP STATEMENT OF REVENUE AND EXPENSES, AND CHANGES FUND BALANCE)
For the Year Ended December 31, 2016
(Audited Comparative Statement 1999)

	Actual Expense Fund	Actual Expense Fund	Actual Expense Fund	Total December 31, 2016	Total December 31, 2015
REVENUES					
General Fund Revenues					
Grant Fund	\$ 114,609	\$ -	\$ -	\$ 114,609	\$ 123,609
Bond Issuances	54,268	-	-	54,268	54,268
Other Fees	14,594	-	6,171	20,765	9,168
Miscellaneous	-	10,610	-	10,610	10,610
Total Support Fund	-	-	-	200,000	200,000
Prohibition Fees	200,000	-	-	200,000	200,000
Drug Revenue	400	-	105,804	106,204	40,000
Other Revenues	-	-	-	-	-
Interest Income	14,703	14,034	2,604	31,341	18,884
Sales Taxes - Friends of School	-	-	-	-	49,904
Federal Grant Revenue - Drug Court Court	-	-	100,000	200,000	125,000
Miscellaneous	50,000	-	20	50,020	50,000
Total Revenues	329,674	24,644	105,824	459,142	397,466
EXPENSES					
Salaries and Related Benefits	263,004	10,000	61,404	334,408	350,000
Contractual Services	-	-	-	-	-
Grant Expenses	14,400	-	-	14,400	14,400
Audit Fees	3,760	4,000	-	7,760	4,000
Computer Programming	20,476	-	-	20,476	21,076
Insurance Services	14,000	-	-	14,000	14,000
Vehicle Services/Leases	114,000	60,000	-	174,000	204,000
Construction	-	-	-	-	3,000
Rent	60,000	0.00	23,400	83,400	60,000
Insurance Security	-	50,000	-	50,000	50,000
Indemnity for Public Official	-	60,000	-	60,000	60,000
Historic Museum's Office	-	10,000	-	10,000	10,000
Total Support Fund Expenses	41,000	-	-	41,000	41,000
Supplies, Materials, and Information	3,000	500	-	3,500	3,000
Insurance	11,400	0.000	-	11,400	11,000
Telephone	11,000	-	6,171	17,171	14,000
Travel, Subscriptions, and Conference	4,000	200	-	4,200	14,000
Drug Expenses	-	-	63,899	63,899	50,000
Miscellaneous and Supplies	14,703	6,000	60,000	74,703	63,000
Other	-	-	-	-	-
Information Systems - Travel, Health, Employment Registration Fees Administration & Meetings	14,000	1,000	2,341	17,341	18,000
Miscellaneous	1,000	1,000	-	2,000	1,000
Capital Outlays	20,000	-	1,704	21,704	100,000
Total Expenses	373,004	79,000	123,224	575,228	645,000
FINANCIAL POSITION AND FUND BALANCE					
EXPENSES	373,004	79,000	123,224	575,228	645,000
FINANCIAL BALANCE - REVENUES	1,000,000	100,000	24,604	1,124,604	1,000,000
FINANCIAL BALANCE - EXPENSES	1,000,000	1,000,000	1,000,000	3,000,000	3,000,000

The accompanying notes are an integral part of this statement.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Chief Judge and Judges
of the Twenty-Second Judicial District Court
Washington, St. Tammany Parishes, Louisiana

We have audited the general purpose financial statements of the **TWENTY-SECOND JUDICIAL DISTRICT COURT** as of and for the year ended December 31, 2008, and have issued our report thereon dated June 3, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the **TWENTY-SECOND JUDICIAL DISTRICT COURT's** general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

A Professional Accounting Corporation

100 Veterans Memorial Boulevard, Suite 300, Metairie, LA 70005-4998 (504) 885-0525 FAX (504) 885-5545

1314 East Forest Street Covington, LA 70039 (504) 899-5650 FAX (504) 892-9938

E-Mail: lapone@lapone.com Website Address: <http://www.lapone.com/>

Member of AICPA, American Institute of Certified Public Accountants, Peoria, Illinois and CPA Practice Advisor
Affiliated with CMAA (Certified Management Accountant)

Internal Control over Financial Reporting

In planning and performing our audit we considered the **TWENTY-SECOND JUDICIAL DISTRICT COURT's** internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the **TWENTY-SECOND JUDICIAL DISTRICT COURT**, management, and the Legislative Auditors of the State of Louisiana, and it is not intended to be and should not be used by anyone other than these specified parties.

Anthony J. Laury's Hand

A Professional Accounting Corporation

June 1, 2001